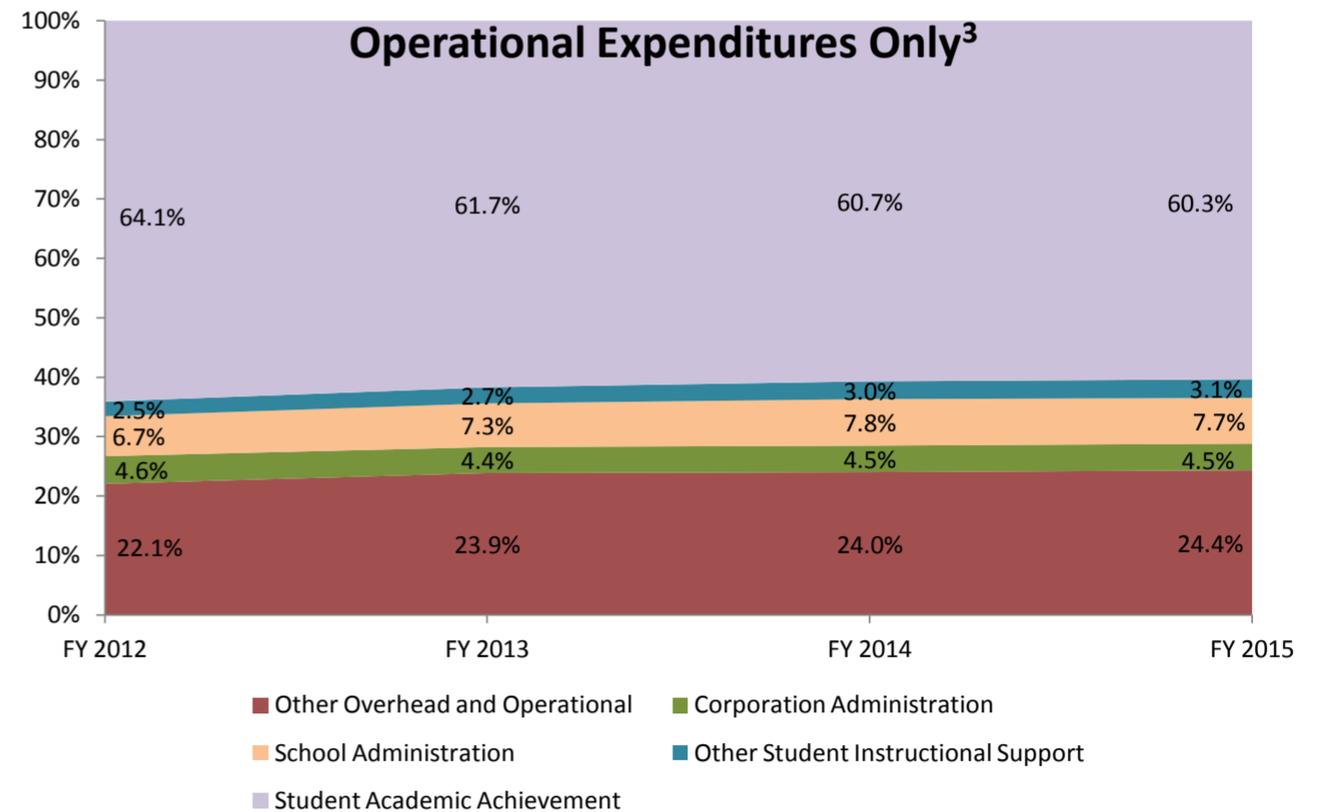
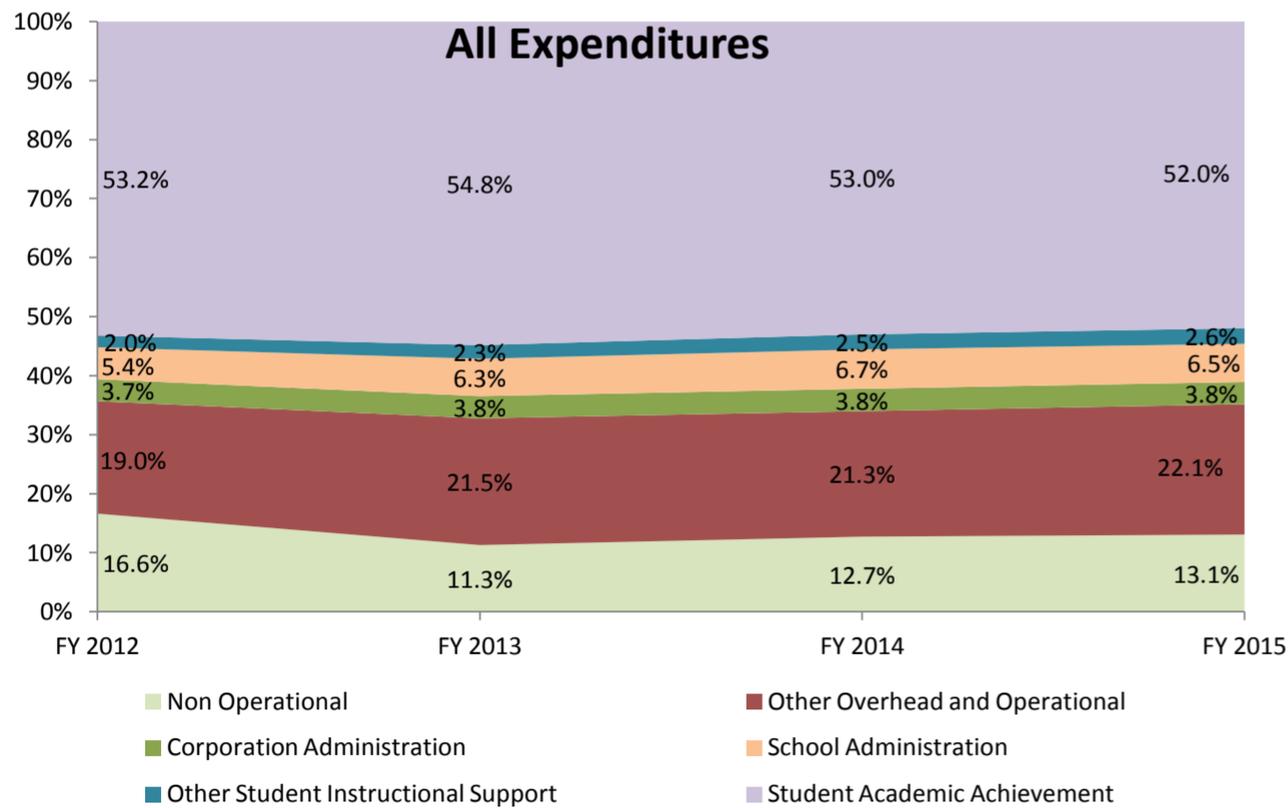


School Corporation Expenditures by Account
Biannual Financial Report Data
Western Wayne Schools (8355)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,479,761	54.8%	\$5,550,109	55.1%	\$5,990,977	53.2%	\$5,446,016	54.8%	\$5,264,655	53.0%	\$5,288,066	52.0%
Student Instructional Support	\$674,889	6.7%	\$815,354	8.1%	\$832,366	7.4%	\$858,655	8.6%	\$915,942	9.2%	\$927,274	9.1%
Total	\$6,154,649	61.5%	\$6,365,462	63.2%	\$6,823,343	60.6%	\$6,304,671	63.5%	\$6,180,597	62.2%	\$6,215,341	61.1%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,107,053	21.1%	\$2,404,464	23.9%	\$2,565,282	22.8%	\$2,505,805	25.2%	\$2,488,464	25.1%	\$2,630,318	25.8%
Non Operational	\$1,739,114	17.4%	\$1,306,563	13.0%	\$1,871,340	16.6%	\$1,122,107	11.3%	\$1,263,280	12.7%	\$1,330,633	13.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,846,167	38.5%	\$3,711,028	36.8%	\$4,436,623	39.4%	\$3,627,911	36.5%	\$3,751,744	37.8%	\$3,960,951	38.9%

Grand Total	\$10,000,816	\$10,076,490	\$11,259,966	\$9,932,582	\$9,932,342	\$10,176,292
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Western Wayne Schools (8355)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$35,531	\$41,135	\$45,125	NA	27.0%	9.7%
11050 Regular Programs	Full Day Kindergarten	\$199,718	\$260,969	\$192,633	\$206,158	3.2%	-21.0%	7.0%
11100 Regular Programs	Elementary	\$1,276,733	\$1,385,879	\$1,285,504	\$1,356,429	6.2%	-2.1%	5.5%
11200 Regular Programs	Middle/Junior High	\$738,609	\$995,993	\$873,377	\$822,654	11.4%	-17.4%	-5.8%
11300 Regular Programs	High School	\$798,672	\$937,356	\$956,882	\$1,029,290	28.9%	9.8%	7.6%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$22,310	\$4,141	\$496	NA	-97.8%	-88.0%
11420 Regular Programs	Vocational Education - Agriculture B	\$68,401	\$87,050	\$117,493	\$50,364	-26.4%	-42.1%	-57.1%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$52,885	\$66,811	\$0	\$0	NA	NA	NA
11470 Regular Programs	Vocational Education - Business Education	\$69,175	\$117,393	\$92,199	\$72,409	4.7%	-38.3%	-21.5%
11480 Regular Programs	Vocational Education - Industrial Education A	\$89,568	\$133,406	\$130,264	\$138,613	54.8%	3.9%	6.4%
11630 Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$2,137	\$13,082	NA	NA	512.1%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$12,946	\$0	\$0	\$0	NA	NA	NA
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$31,787	\$39,358	\$30,378	NA	-4.4%	-22.8%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$49,230	\$128,046	\$152,401	\$177,389	260.3%	38.5%	16.4%
12310 Special Programs	Physical Impairment - Orthopedic Impairment	\$10,515	\$20,200	\$74,128	\$75,420	617.2%	273.4%	1.7%
12320 Special Programs	Physical Impairment - Multiple Disabilities	\$21,404	\$61,349	\$148,047	\$169,151	690.3%	175.7%	14.3%
12350 Special Programs	Physical Impairment - Homebound	\$1,449	\$833	\$2,815	\$2,812	94.0%	237.4%	-0.1%
12410 Special Programs	Emotional Disabilities - Full Time	\$30,084	\$13,911	\$10,212	\$13,281	-55.9%	-4.5%	30.1%
12510 Special Programs	Culturally Different - Communication Disorders	\$89,648	\$571	\$169	\$55	-99.9%	-90.4%	-67.4%
12520 Special Programs	Culturally Different - Compensatory	\$1,039	\$0	\$0	\$0	NA	NA	NA
12610 Special Programs	Learning Disability	\$88,695	\$116,067	\$127,273	\$134,195	51.3%	15.6%	5.4%
12710 Special Programs	Equal Opportunity At Risk	\$40,619	\$53,426	\$59,615	\$61,856	52.3%	15.8%	3.8%
12810 Special Programs	Special Education Preschool	\$18,665	\$8,793	\$73,691	\$81,629	337.3%	828.3%	10.8%
13100 Adult/Cont. Ed. Programs	Instruction	\$0	\$0	\$0	\$6,310	NA	NA	NA
14100 Summer School Programs	Elementary	\$485	\$0	\$0	\$0	NA	NA	NA
14200 Summer School Programs	Middle/Junior High School	\$458	\$0	\$0	\$0	NA	NA	NA
14300 Summer School Programs	High School	\$15,931	\$32,163	\$0	\$0	NA	NA	NA
16100 Remediation	Remediation Testing	\$75,338	\$44,488	\$61,396	\$63,524	-15.7%	42.8%	3.5%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$40,165	\$74,475	\$79,680	\$44,386	10.5%	-40.4%	-44.3%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$370,464	\$363,712	\$148,067	\$4,915	-98.7%	-98.6%	-96.7%
17700 Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$0	\$0	\$4,016	\$7,606	NA	NA	89.4%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$27,895	\$7,918	\$20,692	\$18,886	-32.3%	138.5%	-8.7%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$23,303	\$57,949	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$113,499	\$147,716	\$98,324	\$97,839	-13.8%	-33.8%	-0.5%
22230 Instruction	Library/Media Services - Audiovisual	\$4,440	\$3,466	\$2,008	\$1,945	-56.2%	-43.9%	-3.1%
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$207,774	\$230,335	\$310,398	\$309,146	48.8%	34.2%	-0.4%
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$52,619	\$16,604	NA	NA	-68.4%
22320 Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$76,910	\$0	\$0	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$8,719	\$4,028	\$2,216	\$27,865	219.6%	591.7%	1157.3%
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$13,099	\$41,349	NA	NA	215.7%
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$1,615	\$16,447	NA	NA	918.5%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$111,592	\$12,278	\$67,940	\$107,828	-3.4%	778.3%	58.7%
25525 Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$9,947	\$32,528	NA	NA	227.0%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$332	\$16,988	\$0	\$0	NA	NA	NA
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$9,166	\$10,100	NA	NA	10.2%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$184,156	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$4,842,606	\$5,550,109	\$5,264,655	\$5,288,066	9.2%	-4.7%	0.4%
Student Instructional Support								
21190 Students	Attend. & Social Work Serv. - Other	\$1,395	\$1,439	\$1,349	\$2,665	91.1%	85.2%	97.6%
21220 Students	Guidance Services - Counseling Services	\$85,558	\$129,237	\$151,703	\$163,254	90.8%	26.3%	7.6%
21250 Students	Guidance Services - Records Maintenance	\$436	\$741	\$0	\$0	NA	NA	NA
21290 Students	Guidance Services - Other Guidance Services	\$26,983	\$17,420	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Western Wayne Schools (8355)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
21340	Students	Health Services - Nurse Services	\$30,996	\$57,616	\$97,652	\$100,857	225.4%	75.0%	3.3%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$129	\$545	\$1,705	\$1,613	1148.5%	196.1%	-5.4%
21910	Students	Other Support Services Students - Service Area Direction	\$1,382	\$866	\$0	\$0	NA	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$10,101	\$0	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$433,134	\$607,489	\$663,533	\$658,885	52.1%	8.5%	-0.7%
Student Instructional Support Total			\$590,115	\$815,354	\$915,942	\$927,274	57.1%	13.7%	1.2%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,621	\$15,626	\$15,396	\$14,245	-2.6%	-8.8%	-7.5%
23150	General Administration	Board of Education - Legal Services	\$7,771	\$19,078	\$6,567	\$9,321	19.9%	-51.1%	41.9%
23160	General Administration	Board of Education - Promotion Expenses	\$1,307	\$1,889	\$1,060	\$1,460	11.6%	-22.7%	37.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$199,267	\$237,288	\$232,044	\$232,257	16.6%	-2.1%	0.1%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$42,558	\$54,958	\$60,153	NA	41.3%	9.5%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$49,095	\$59,370	\$65,400	NA	33.2%	10.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,224	\$0	\$0	\$0	NA	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$250	\$0	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$12,877	\$7,608	\$414	NA	-96.8%	-94.6%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$39,313	\$28,334	\$128,044	\$143,022	263.8%	404.8%	11.7%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$714,887	\$671,527	\$810,924	\$471,417	-34.1%	-29.8%	-41.9%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$28,453	\$1,130	\$970	\$1,120	-96.1%	-0.9%	15.5%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$3,502	\$18,806	\$9,991	\$9,725	177.7%	-48.3%	-2.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,988	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$61,150	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$11,055	\$10,904	\$15,860	\$18,443	66.8%	69.1%	16.3%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$6,224	\$1,628	\$48,401	\$98,917	1489.2%	5974.2%	104.4%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$67,662	\$42,760	\$60,469	\$63,930	-5.5%	49.5%	5.7%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$263,236	\$115,855	\$437,461	NA	66.2%	277.6%
27010	Student Transportation	Service Area Direction	\$3,000	\$0	\$0	\$3,142	4.7%	NA	NA
27100	Student Transportation	Vehicle Operation	\$176,295	\$216,260	\$213,371	\$234,235	32.9%	8.3%	9.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$82,691	\$113,669	\$134,461	\$147,119	77.9%	29.4%	9.4%
27400	Student Transportation	Purchase of School Buses	\$118,920	\$146,414	\$76,078	\$93,550	-21.3%	-36.1%	23.0%
27500	Student Transportation	Insurance on Buses	\$19,668	\$11,882	\$14,685	\$11,107	-43.5%	-6.5%	-24.4%
27700	Student Transportation	Contracted Transportation Services	\$3,980	\$0	\$0	\$0	NA	NA	NA
27910	Student Transportation	Bus Driver Training	\$1,559	\$1,694	\$2,099	\$2,466	58.2%	45.6%	17.5%
31100	Food Services Operations	Service Area Direction	\$26,944	\$47,583	\$46,826	\$56,328	109.1%	18.4%	20.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$176,135	\$219,002	\$222,830	\$234,461	33.1%	7.1%	5.2%
31400	Food Services Operations	Food Purchases	\$201,000	\$221,827	\$202,614	\$212,883	5.9%	-4.0%	5.1%
31900	Food Services Operations	Other Food Services	\$7,984	\$9,397	\$7,984	\$7,743	-3.0%	-17.6%	-3.0%
Overhead and Operational Total			\$1,976,850	\$2,404,464	\$2,488,464	\$2,630,318	33.1%	9.4%	5.7%
Non Operational									
33200	Category not Specified	Community Recreation	\$630	\$675	\$0	\$0	NA	NA	NA
33300	Category not Specified	Civic Services	\$0	\$6,430	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$162,221	\$218,527	\$194,393	\$214,155	32.0%	-2.0%	10.2%
33930	Other Community Services	Latch Key Kid Program	\$14,417	\$19,621	\$18,235	\$21,345	48.1%	8.8%	17.1%
43000	Category not Specified	Professional Services	\$22,410	\$0	\$0	\$0	NA	NA	NA
44000	Category not Specified	Educational Specifications Dev.	\$0	\$1,077	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$455,017	\$164,029	\$91,754	\$57,813	-87.3%	-64.8%	-37.0%
45300	Building Acq., Const. and Impr.	Skilled Craft Employees	\$0	\$0	\$0	\$85,665	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$45,475	\$3,620	\$47,781	\$53,813	18.3%	1386.5%	12.6%
49000	Category not Specified	Other Facilities Acq. and Construction	\$47,816	\$16,513	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$35,000	\$40,000	\$50,000	\$50,000	42.9%	25.0%	0.0%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$8,528	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Western Wayne Schools (8355)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
52100 Interest on Debt Bonds	\$33,591	\$29,187	\$19,181	\$16,673	-50.4%	-42.9%	-13.1%
52200 Interest on Debt Temporary Loans	\$8,477	\$6,408	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$0	\$0	\$161,000	\$165,000	NA	NA	2.5%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$18,216	\$16,319	NA	NA	-10.4%
54200 Advancements and Obligations Common School Fund - Principal	\$884,735	\$607,475	\$565,040	\$583,836	-34.0%	-3.9%	3.3%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$193,002	\$88,302	\$65,266	NA	-66.2%	-26.1%
59100 Other Debt Services Obligations Registrars Fee	\$0	\$0	\$850	\$750	NA	NA	-11.8%
Non Operational Total	\$1,709,789	\$1,306,563	\$1,263,280	\$1,330,633	-22.2%	1.8%	5.3%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$43,867	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,970	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$23,717	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$2,047	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$275,141	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$36,872	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$62,066	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$13,010	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$23,202	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$3,163	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$3,014	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$941	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$265,599	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$35,855	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$38,631	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$12,457	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$4,220	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$575	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$547	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$174	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$25,126	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$2,338	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$2,228	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$696	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$881,456	\$0	\$0	\$0	NA	NA	NA